IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 24TH MAY 2007 / 3RD JYAISHTA 1929

WP(C).No. 15587 of 2007(E)

PETITIONER:

J.UDAYABHANU, PROPRIETOR,
HIGH PERFOMANCE, ASRAMAM,
KOLLAM.

BY ADV. SRI.S.SANTHOSH KUMAR

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOLLAM.

2. COMMERCIAL TAX OFFICER,
SECOND CIRCLE,
KOLLAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, KOLLAM.

BY ADV. SHRI.MATHEW GEORGE, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15587 of 2007

Dated, this the 24th day of May, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment, there will be stay against recovery proceedings for recovery of arrears on tax due for the year 2003-2004, on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority will take out the appeal and dispose of the same within three months from the date of making payment as above. However, if payment is not made within one month as above, entire amount will be recovered during pendency of the appeal.

This W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg